

Dated: June 12, 2017



Daniel P. Collins, Chief Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
DISTRICT OF ARIZONA

| | | |
|----------------------------|---|---|
| In re |) | Chapter 13 Proceedings |
| |) | |
| KAREN CHOY LAN YEE, |) | Case No: 2:16-bk-11798-DPC |
| |) | |
| |) | |
| Debtor. |) | Order Regarding Fees and Expenses |
| |) | Sought to be Held Nondischargeable |
| |) | Under 11 U.S.C. §523(a)(5) |
| |) | |
| |) | (Not For Publication) |
| |) | |

On April 3, 2017, the Court held that amounts awarded to Martin Yee (“Dr. Yee”) by the Arizona Superior Court, Maricopa County (“State Court”) were nondischargeable under 11 U.S.C. § 523(a)(5).¹ Now Dr. Yee seeks this Court’s order awarding him fees and expenses incurred in these bankruptcy proceedings and declaring that such amounts are also nondischargeable. Because this Court finds there is no legal basis to grant Dr. Yee his fees in these proceedings, the Court denies his fee application. However, the Court does approve Dr. Yee’s pre-bankruptcy child support claim of \$1,862.76, which claim is nondischargeable. As to Dr. Yee’s claims for unreimbursed costs, the Court defers to the State Court on the question of whether the debtor (“Ms. Yee”) owes Dr. Yee any unreimbursed child support costs advanced by Dr. Yee. If the State Court determines Dr. Yee does have claims for such costs, those claims will be nondischargeable. Finally, the Court determines that the nondischargeable amounts owed to Dr. Yee accrue interest

¹ Unless otherwise indicated, all Chapter, Section and Rule references are to the Bankruptcy Code (“Code”), 11 U.S.C. §§ 101-1532, and to the Federal Rules of Bankruptcy Procedure, Rules 1001-9037.

1 at the rate identified in A.R.S. § 44-1201(B) up to the date of a judgment to be entered
2 by this Court, and, thereafter, at the rate of interest identified in 28 U.S.C. § 1961(a).²

3 **I. BACKGROUND**

4 1. On June 13, 2016, the State Court entered an Order and Judgment
5 Awarding Father Attorney's Fees and Costs against Debtor awarding Dr. Yee a total of
6 \$56,768.08 comprised of attorneys' fees (\$55,485.00) and costs (\$1,283.08) ("State
7 Court Judgment"). See Exhibit B attached to Dr. Yee's Legal Memorandum (DE³ 52).

8 2. On August 10, 2016, the State Court awarded Dr. Yee attorney's fees and
9 costs in the amount of \$3,990.00 pursuant to A.R.S. § 25-324 related to the Best Interests
10 Attorney ("BIA") Motion filed by Debtor with the Family Court ("BIA Motion Award").
11 A copy of the BIA Motion Award is attached to DE 52 as Exhibit "C."

12 3. Ms. Yee filed her Chapter 13 bankruptcy on October 13, 2016 ("Petition
13 Date").

14 4. On November 10, 2016, Debtor filed her chapter 13 plan ("Plan") (DE 21).

15 5. On November 28, 2016, Debtor filed a Motion to Avoid Judicial Lien
16 pursuant to 11 U.S.C. § 522(f) ("Lien Avoidance Motion") (DE 28).

17 6. On April 3, 2017, the Court heard oral arguments on the question of
18 whether the State Court Judgment and BIA Motion Award were domestic support
19 obligations ("DSO") within the meaning of § 101(14A) of the Bankruptcy Code and thus
20 nondischargeable pursuant to § 523(a)(5). The Court held these amounts were DSOs
21 and, therefore, nondischargeable (DE 76). Further, the Court ordered Dr. Yee to provide
22 an accounting of all additional amounts he asserted were nondischargeable.

23 7. Dr. Yee filed his accounting ("Accounting") on April 17, 2017 (DE 81).

25 ² This Order sets forth the Court's findings of fact and conclusions of law pursuant to Rule 7052 of the Rules of
Bankruptcy Procedure.

26 ³ "DE" shall hereafter refer to docket entries in the administrative file in this bankruptcy case.

1 8. Dr. Yee filed his fee application (“Fee Application”) on April 17, 2017
2 (DE 82). The Fee Application appears to cover all matters Dr. Yee’s counsel addressed
3 in connection with Ms. Yee’s bankruptcy, including the § 341 first meeting of creditors,
4 the Plan, Lien Avoidance Motion, and § 523 issues.

5 9. Dr. Yee filed his first supplement (“Supplement”) to the Fee Application
6 on April 26, 2017 (DE 89). The Supplement brought to this Court’s attention a pleading
7 denoted as Mother’s Motion to Clarify (“Motion to Clarify”) filed in State Court by
8 Ms. Yee’s attorney, Trail Potter (“Potter”). Potter’s law firm was approved by this Court
9 (DE 73) as special counsel for Ms. Yee to handle her family law matters in the State
10 Court. Potter’s filing of the Motion to Clarify caused this Court to issue an Order to
11 Show Cause hearing for June 12, 2017 at 10:00 a.m. against Potter (DE 101).

12 10. Ms. Yee filed her objection (“Objection”) to the Accounting and Fee
13 Application on May 1, 2017 (DE 91).

14 11. Dr. Yee filed his reply (“Reply”) to the Objection on May 5, 2017 (DE 92).

16 **II. JURISDICTION**

17 This Court has jurisdiction over the dischargeability issues presented by the parties
18 pursuant to 28 U.S.C. § 157(b)(2)(I).⁴

20 **III. ISSUES**

21 1. Is there a legal basis for the Court to award the reasonable fees and costs
22 incurred by Dr. Yee in these bankruptcy proceedings?

23 2. What is the amount of nondischargeable child support owed by Ms. Yee to
24 Dr. Yee?

26 ⁴ See, Dr. Yee’s Accounting, page 3, line 7-8.

1 3. What is the amount of nondischargeable child support cost reimbursement
2 owed by Ms. Yee to Dr. Yee?

3 4. What are the applicable rates of interest on pre-judgment and post-
4 judgment nondischargeable amounts owed by Ms. Yee to Dr. Yee?

5
6 **IV. ANALYSIS**

7 A. Attorneys' Fees and Costs Sought by Dr. Yee

8 Dr. Yee seeks an award of fees in the amount of \$34,128.50 and costs of \$40.98
9 incurred through April 17, 2017 in connection with his involvement in Ms. Yee's
10 bankruptcy proceedings. He also asks that these fees be recognized as a DSO⁵ that would
11 be nondischargeable under § 523(a)(5). Ms. Yee does not challenge the reasonableness
12 of the fees or costs sought by Dr. Yee. Rather, she contends there is no legal basis to
13 award fees or costs against her. Except for Dr. Yee's fees incurred related to his counsel's
14 notice of appearance and time related to Ms. Yee's first meeting of creditors, which
15 amounts total \$1,139.00,⁶ the Court finds Dr. Yee's fees and costs are reasonable and
16 related to enforcing his DSO claims. However, as to whether there is a legal basis for
17

18 ⁵ See § 101(14A) which defines DSO to mean "a debt that accrues before, on, or after the date of the order for relief
19 in a case under this title, including interest that accrues on that debt as provided under applicable nonbankruptcy
law notwithstanding any other provision of this title, that is—

(A) owed to or recoverable by—

20 (i) a spouse, former spouse, or child of the debtor or such child's parent, legal guardian, or responsible
relative; or

21 (ii) a governmental unit;

22 (B) in the nature of alimony, maintenance, or support (including assistance provided by a governmental unit) of
such spouse, former spouse, or child of the debtor or such child's parent, without regard to whether such debt is
expressly so designated;

23 (C) established or subject to establishment before, on, or after the date of the order for relief in a case under this
title, by reason of applicable provisions of—

24 (i) a separation agreement, divorce decree, or property settlement agreement;

25 (ii) an order of a court of record; or

26 (iii) a determination made in accordance with applicable nonbankruptcy law by a governmental unit; and
(D) not assigned to a nongovernmental entity, unless that obligation is assigned
voluntarily by the spouse, former spouse, child of the debtor, or such child's parent,
legal guardian, or responsible relative for the purpose of collecting the debt."

⁶ See Dr. Yee's counsel's time entries from November 21, 2016 to November 23, 2016.

1 this Court to award legal fees and costs to Dr. Yee in connection with his efforts in these
2 bankruptcy proceedings, the Court agrees with Ms. Yee.

3 The parties agree, as they must, that under the “American Rule” a litigant in
4 federal court is not entitled to an award of attorneys’ fees and costs unless an applicable
5 statute or enforceable contract provides for such award. *Travelers Casualty & Surety*
6 *Company of America v. Pacific Gas and Electric Company*, 549 U.S. 443, 448, 127 S.
7 Ct. 1199 (2007). Neither party contends there exists a contract which so provides.
8 Moreover, the Bankruptcy Code does not provide a general right to recover fees. *Heritage*
9 *Ford v. Baroff (In Re Baroff)*, 105 F.3d 439, 441 (9th Cir. 1997). Neither does § 523(a)(5)
10 provide a statutory right to fees. However, as the 9th Circuit indicated in *Baroff*, “a
11 prevailing party in a bankruptcy proceeding may be entitled to an award of attorney fees
12 in accordance with applicable state law if state law governs the substantive issues raised
13 in the proceedings.” *Id.*

14 Dr. Yee argues that Arizona’s family law statutes stand as the basis for an award
15 of his fees and costs against Ms. Yee. Dr. Yee points to A.R.S. §§ 25-324(A) and (B)
16 which state:

17 A. The court from time to time, after considering the financial resources of
18 both parties and the reasonableness of the positions each party has taken
19 throughout the proceedings, may order a party to pay a reasonable amount
20 to the other party for the costs and expenses of maintaining or defending any
21 proceeding under this chapter or chapter 4, article 1 of this title. On request
22 of a party or another court of competent jurisdiction, the court shall make
23 specific findings concerning the portions of any award of fees and expenses
24 that are based on consideration of financial resources and that are based on
25 consideration of reasonableness of positions. The court may make these
26 findings before, during or after the issuance of a fee award.

B. If the court determines that a party filed a petition under one of the
following circumstances, the court shall award reasonable costs and attorney
fees to the other party:

1. The petition was not filed in good faith.
2. The petition was not grounded in fact or based on law.
3. The petition was filed for an improper purpose, such as to harass the other party, to cause an unnecessary delay or to increase the cost of litigation to the other party.

1 Section 25-324 is found in chapter 3 (“Dissolution of Marriage”) of title 25
2 (“Marriage and Domestic Relations”) of the Arizona Revised Statutes. Article 1 of
3 chapter 4 of title 25 covers “Legal Decision-Making and Parenting Time.”

4 Ms. Yee contends these Arizona family law statutes do not supply a basis to award
5 Dr. Yee fees incurred in her bankruptcy proceeding, even though such fees are related to
6 Dr. Yee’s efforts to protect and enforce the State Court’s orders which constitute DSOs
7 within the meaning of § 101(14A) of the Bankruptcy Code.

8 Under the plain language of § 25-324(A), “[t]he court...may order a party to pay
9 a reasonable amount to the other party for the costs and expenses of maintaining or
10 defending any proceeding under this chapter or chapter 4, article 1 of this title”.

11 (Emphasis supplied). Dr. Yee’s extensive and important efforts in the bankruptcy court
12 were designed “to protect and enforce the valid DSO granted to him by the [State]
13 Court.”⁷ However, Dr. Yee’s efforts do not satisfy § 25-324(A)’s requirements that such
14 efforts constitute “maintaining or defending any proceeding” under Arizona’s
15 Dissolution of Marriage statutes (A.R.S. § 25-301 to A.R.S. § 25-381.24) or Arizona’s
16 Legal Decision-Making and Parenting Time statutes (A.R.S. § 25-401 to A.R.S. § 25-
17 415). Although “the court” referenced in § 25-324(A) is not limited to only the State
18 Court, the bankruptcy court does not have jurisdiction over marital dissolution
19 proceedings or matters concerning a family’s legal decision-making or parenting time
20 issues. “The court” cannot, therefore, mean the bankruptcy court. More importantly, the
21 “proceeding,” before this Court, i.e., the question of dischargeability of claims awarded
22 by the State Court, is not a “proceeding” under title 25, chapter 3 or a “proceeding” under
23 Title 25, chapter 4, article 1 of the Arizona Revised Statutes.

24
25
26

⁷ See the Fee Application, DE 81, page 1, lines 21-22.

1 Dr. Yee points to bankruptcy cases from Utah and California where courts looked
2 to those states' family law statutes and held that fees incurred in § 523(a)(5) litigation
3 were nondischargeable DSOs. In the case of *In Re Busch*, 369 B.R. 614 (10th Cir. BAP
4 2007), the Court reviewed Utah Code Ann. § 30-3-3(2) (2006) which states:

5 (2) In any action to enforce an order of custody, parent-time, child support,
6 alimony, or division of property in a domestic case, the court may award
7 costs and attorney fees upon determining that the party substantially
8 prevailed upon the claim or defense. The court, in its discretion, may award
9 no fees or limited fees against a party if the court finds the party is
10 impecunious or enters in the record the reason for not awarding fees.

11 The 10th Circuit BAP held that the claimant's participation in the debtor's chapter 13
12 cases seeking payment of her claims and litigating the nondischargeability of her claims
13 were "certainly actions in the nature of enforcing the terms of the divorce decree. And
14 no dispute exists regarding who is the prevailing party." *Id.* at 625. See also *In Re Laver*,
15 2012 WL 3848643 (Bankr. Utah 2012) (citing *Busch*, but without referencing Utah's
16 applicable fee shifting statute, that bankruptcy court held fees incurred in bankruptcy
17 court to enforce a Utah DSO are excepted from discharge but the state court should
18 determine the amount of fees necessarily incurred to enforce the DSO in the bankruptcy
19 proceeding.) Unlike Utah, Arizona's family law statutes do not provide for an award of
20 fees "in any action to enforce an order of ... child support." Rather, Arizona's applicable
21 statute allows attorneys' fees to be awarded only in proceedings under chapter 3 or
22 chapter 4, article 1 of Arizona's Marriage and Domestic Relations statutes.

23 Dr. Yee also cites *In Re Carson*, 510 B.R. 627 (Bankr. E.D.Ca. 2014), for the
24 proposition that reasonable fees incurred in a bankruptcy nondischargeability proceeding
25 are themselves nondischargeable. In *Carson*, Bankruptcy Judge Sargis reviewed
26 California Family Code § 2030 and determined that,

[t]his section applies not only to a proceeding for dissolution of marriage,
nullity of marriage, or legal separation, but in 'any proceeding subsequent
to the entry of the related judgment.' [Cal. Fam. §2030(a)] This Adversary

1 Proceeding is a proceeding subsequent to the State Court judgment and
relates to the enforcement of that State Court judgment.

2 *Id.* at 633. California’s statute specifically provides for a fee award in “any proceeding”
3 subsequent to a family court’s judgment which constitutes a DSO. Arizona’s family law
4 statutes are not so broad. Again, fee awards under Arizona’s statute may only be granted
5 if the proceeding is a proceeding under chapter 3 or chapter 4, article 1 of Arizona’s
6 Marriage and Domestic Relations statutes.

7 Dr. Yee next argues A.R.S. § 25-324(B) provides a statutory basis for an award of
8 fees he incurred in the Bankruptcy Court. Fees are awardable under that statute if a
9 “petition” was (1) filed not in good faith, (2) not grounded in fact or law, or (3) filed for
10 an improper purpose. The term “petition” derives from A.R.S. § 25-311(C) which notes:

11 The initial pleading in all proceedings under this chapter and under chapter
12 4, article 1 of this title shall be denominated a petition. A responsive pleading
shall be denominated a response.

13 Dr. Yee’s fees incurred in connection with Ms. Yee’s bankruptcy case were not incurred
14 by virtue of a “petition” for dissolution of the Yees’ marriage nor a “petition” to address
15 legal decision-making or parenting time. Section 25-324(C) does not aid Dr. Yee’s
16 cause.

17 Although the reasonableness of Dr. Yee’s fees and costs incurred in these
18 bankruptcy proceedings are not in question (except as noted on page 4, above), the Court
19 is not free to grant his fee application unless applicable Arizona law permits such an
20 award. Dr. Yee has only directed this Court to A.R.S. §§ 25-324(A) and (B) as providing
21 the statutory bases for such award. While this Court is inclined to believe a fee award in
22 favor of Dr. Yee would be equitable, the U.S. Supreme Court has cautioned bankruptcy
23 courts against exceeding their § 105 equitable powers when the exercise of those powers
24 would run contrary to explicit controlling statutory provisions. *See Law v. Siegel*, 134 S.
25 Ct. 1188 (2014).

1 B. Past Due Child Support

2 Although Dr. Yee's Accounting (DE 81, pages 7 and 9) initially sought an award
3 of \$3,725.52 in past due child support owed to him by Ms. Yee, his Reply (DE 92, pages
4 17 and 19) agrees with Ms. Yee's Objection. This Court, therefore, awards Dr. Yee the
5 sum of \$1,862.76 plus interest (*See* Section D, Applicable Interest Rates, below) for his
6 unpaid claim for the pre-petition child support owed to him by Ms. Yee. Such amounts
7 are DSOs which are nondischargeable under § 523(a)(5).
8

9 C. Reimbursable Child Support Costs

10 Dr. Yee directs this Court's attention to the State Court's July 31, 2015, Order:
11 Regarding Financial Issues and Child Support ("Stipulated Order")⁸ as supplying the
12 basis to his claims for accrued reimbursable child support costs. Without documenting
13 support for his claims, Dr. Yee's Accounting (DE 81) seeks this Court's order
14 determining that such claims total \$7,361.75 through April 17, 2017. He further requests
15 that such claims be determined nondischargeable DSOs. Ms. Yee contends these
16 reimbursable costs are in dispute, are subject to set-offs and are subject to appeal.
17 Dr. Yee's Reply (DE 92) attaches 123 pages of documentary support for these claims.

18 The question of the amount of any claims Dr. Yee holds against Ms. Yee for
19 payment of such unreimbursed child support costs are subject to unresolved factual
20 disputes. The State Court is best equipped to resolve these factual questions as well as
21 any questions concerning interpretations of its Stipulated Order. The Court finds the
22 bankruptcy stay (§ 362 of the Bankruptcy Code) does not stay the State Court's
23 determination of the unreimbursed cost amounts, if any, owed by Ms. Yee to Dr. Yee.
24 Even if § 362 does stay the State Court's determination of such claim amounts, the Court
25

26 ⁸ *See* Exhibit 1 attached to DE 81.

1 hereby terminates all bankruptcy stays so as to afford the State Court and any state
2 appellate court the opportunity to resolve Dr. Yee's claims for unreimbursed child
3 support costs. Once such claims are determined by the Arizona judiciary, they shall
4 become nondischargeable under § 523(a)(5) as DSOs.

5
6 D. Applicable Interest Rates

7 The 9th Circuit has held that interest on nondischargeable child support obligations
8 is also nondischargeable and such interest continues to accrue after the filing of a Chapter
9 13 case. *In Re Foster*, 319 F.3d 495, 497 (9th Cir 2003). The Court is then left with the
10 question of the applicable interest rate(s) and the time periods such rates accrue. The 9th
11 Circuit BAP noted that “[i]t is well settled that where a debt that is found to be
12 nondischargeable arose under state law, ‘the award of prejudgment interest on that debt
13 is also governed by state law.’ *Otto v. Niles (In Re Niles)*, 106 F.3d 1456, 1463 (9th Cir.
14 1997).” *In re Weinberg*, 410 B.R. 19, 37 (9th Cir. BAP 2009).

15
16 1. Pre-judgment Interest

17 Since the State Court Judgment and BIA Motion Award were determined by this
18 Court to be nondischargeable DSOs and each of those orders were issued by the State
19 Court, the Court must apply one of the interest rates enumerated under state law to the
20 pre-judgment nondischargeable amounts owed to Dr. Yee. Dr. Yee argues that A.R.S. §
21 25-510(E) supplies the applicable interest rate because the State Court Judgment and BIA
22 Motion Award are for domestic support arrearages. He further argues that since this Court
23 previously determined that both the State Court Judgment and BIA Motion Award are
24 DSOs, interest is properly calculated under A.R.S. § 25-510(E).

25 Debtor argues that this Court's determination that the State Court Judgment and
26 BIA Motion Award were DSOs was strictly for the limited purpose of determining

1 whether the debts are nondischargeable DSOs under federal law. Further, this Court's
2 characterization of the State Court Judgment and BIA Motion Award as DSOs does not
3 make them support arrearages under state law so the applicable judgment interest rate is
4 found at A.R.S. § 44-1201.

5 This Court has already determined the State Court Judgment and BIA Motion
6 Award were in the nature of domestic support as they relate to litigation involving the
7 best interests of the child. *See, In re Rehkow*, No. ADV.04-00936, 2006 WL 6811011, at
8 *3-4 (B.A.P. 9th Cir. Aug. 17, 2006), *aff'd*, 239 F. App'x 341 (9th Cir. 2007). A.R.S.
9 § 25-500 provides applicable definitions for title 25, chapter 5, Family Support Duties:

10 In this chapter, unless the context otherwise requires:

11 1. "Arrearage" means the total unpaid support owed, including child
support, past support, spousal maintenance and interest.

12 9. "Support" means the provision of maintenance or subsistence and
13 includes medical insurance coverage, or cash medical support, and
14 uncovered medical costs for the child, arrearages, interest on arrearages, past
15 support, interest on past support and reimbursement for expended public
assistance. In a title IV-D case, support includes spousal maintenance that
is included in the same order that directs child support.

16 The Court finds that the State Court Judgment and BIA Motion Award are not "support"
17 within the meaning of A.R.S. § 25-500(9). Those two State Court awards were for fees
18 incurred by Dr. Yee. They were not "support" awards. The fact that those awards are
19 DSOs within the meaning of § 101(14A) does not make the awards "support" within the
20 meaning of § 25-500(9). A.R.S. § 44-1201 dictates the proper interest rate percentage
21 applied to both the State Court Judgment and the BIA Motion Award.

22 A.R.S. § 44-1201(B) states:

23 Unless specifically provided for in statute or a different rate is contracted
24 for in writing, interest on any judgment shall be at the lesser of ten per cent
25 per annum or at a rate per annum that is equal to one per cent plus the prime
26 rate as published by the board of governors of the federal reserve system in
statistical release H.15 or any publication that may supersede it on the date
that the judgment is entered. The judgment shall state the applicable interest
rate and it shall not change after it is entered.

1 1% plus the prime rate today is 5%, which, of course, is lower than 10%. Pre-judgment
2 interest on the nondischargeable judgment shall be 5%.⁹

3
4 2. Post-judgment Interest

5 The final question for this Court to resolve is the appropriate post-judgment
6 interest rate to apply to this Court's yet-to-be-entered nondischargeable judgment.

7 28 U.S.C. §1961(a) states:

8 Interest shall be allowed on any money judgment in a civil case recovered
9 in a district court. Execution therefor may be levied by the marshal, in any
10 case where, by the law of the State in which such court is held, execution
11 may be levied for interest on judgments recovered in the courts of the State.
12 Such interest shall be calculated from the date of the entry of the judgment,
13 at a rate equal to the weekly average 1-year constant maturity Treasury
yield, as published by the Board of Governors of the Federal Reserve
System, for the calendar week preceding the date of the judgment. The
Director of the Administrative Office of the United States Courts shall
distribute notice of that rate and any changes in it to all Federal judges.

14 28 U.S.C. § 1961(c)(4) states:

15 (c)

16 (4) This section shall not be construed to affect the interest on any
17 judgment of any court not specified in this section.

18 Since this Court's soon-to-be-entered nondischargeable judgment will be a money
19 judgment in a civil case recovered in a federal court, the Court concludes that interest
20 shall accrue on the judgment at the rate specified in 28 U.S.C. § 1961(a) from the date
21 the Court enters its nondischargeable judgment. This conclusion is consistent with
22 nondischargeable judgments granted in other bankruptcy cases. See, for example, *In Re*
23 *Levitsky*, 137 B.R. 208 (Bank. E. D. Wisc. 1992) and *In re Brace*, 131 B.R. 612 (Bankr.
24 W.D. Mi. 1991). It is also consistent with 9th Circuit authority, albeit in a factually

25
26 ⁹ This rate, per A.R.S. § 44-1201(B), is 1% plus 4.0% (the Fed's prime rate on June 12, 2017). See Exhibit A attached hereto.

1 dissimilar context. See *In Re Cardelucci*, 285 F.3d 1230, 1235 (9th Cir. 2002) (“It has
2 long been the rule that an award of post-judgment interest is procedural in nature and
3 thereby dictated by federal law”).

4 5 **V. CONCLUSION**

6 As much as this Court feels it would be equitable to award Dr. Yee his reasonable
7 fees and costs incurred in connection with his efforts in this bankruptcy case, the Court
8 finds no legal basis to do so. However, Dr. Yee is entitled to a judgment entered by this
9 Court declaring nondischargeable the following amounts:

10 1. \$56,768.08 from June 13, 2015, through the date judgment is entered, at
11 the pre-judgment interest rate of 5.0%. This amount pertains to the State Court Judgment.

12 2. \$3,990.00 plus interest from August 10, 2016, through the date judgment
13 is entered, at the pre-judgment interest rate of 5.0%. This amount pertains to the BIA
14 Motion Award.

15 3. \$1,862.76 plus interest from the Petition Date (October 13, 2016) through
16 the date judgment is entered, at the pre-judgment rate of 5.0%. This amount is the agreed
17 upon pre-bankruptcy child support arrears.

18 4. Any sums declared by the State Court to be owed by Ms. Yee to Dr. Yee
19 as and for accrued unreimbursed child support costs.

20 All of the above amounts shall accrue interest at the rate described in 28 U.S.C.
21 §1961(a) from the day after judgment is entered, until paid. Counsel for Dr. Yee is hereby
22 directed to lodge a judgment consistent with this Court’s order.¹⁰

23
24 **Signed and Dated Above.**

25
26 ¹⁰ Nothing in this Order shall be construed as limiting or in any way impacting on the Order to Show Cause this Court has directed to Potter or any exposure he may face concerning his preparation, filing and supporting his Motion to Clarify.

1 COPY of the foregoing mailed by the BNC and/or
2 sent by auto-generated mail to:

3 Patrick F. Keery
4 Keery Mccue, PLLC
5 6803 E Main Street
6 Suite 1116
7 Scottsdale, AZ 85251
8 Attorney for Dr. Yee

9 Michael A. Jones
10 Allen Barnes & Jones, PLC
11 1850 N. Central Ave., Suite 1150
12 Phoenix, AZ 85004

13 Russell Brown
14 3838 North Central Avenue
15 Suite 800
16 Phoenix, AZ 85012-1965
17 Chapter 13 Trustee

18
19
20
21
22
23
24
25
26
By: Denine Downs -
Judicial Assistant

Exhibit A Selected Interest Rates

Selected Interest Rates (Daily) - H.15

H.15 Selected Interest Rates RSS DDP

The release is posted daily Monday through Friday at 4:15pm. The release is not posted on holidays or in the event that the Board is closed.

Release date: June 9, 2017

Selected Interest Rates

Yields in percent per annum

| Instruments | 2017 Jun 2 | 2017 Jun 5 | 2017 Jun 6 | 2017 Jun 7 | 2017 Jun 8 |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Federal funds (effective) 1 2 3 | 0.91 | 0.91 | 0.91 | 0.91 | 0.91 |
| Commercial Paper 3 4 5 6 | | | | | |
| Nonfinancial | | | | | |
| 1-month | 0.86 | 0.89 | 0.88 | 0.93 | 0.93 |
| 2-month | 0.92 | 0.94 | 0.92 | 0.97 | 0.98 |
| 3-month | 0.98 | 0.99 | 0.97 | 1.02 | 1.03 |
| Financial | | | | | |
| 1-month | 0.95 | 0.96 | 0.95 | 0.96 | 0.96 |
| 2-month | 1.00 | 1.01 | 1.00 | 1.01 | n.a. |
| 3-month | 1.06 | 1.07 | 1.05 | 1.07 | 1.06 |
| Bank prime loan 2 3 7 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Discount window primary credit 2 8 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| U.S. government securities | | | | | |
| Treasury bills (secondary market) 3 4 | | | | | |
| 4-week | 0.80 | 0.80 | 0.82 | 0.82 | 0.78 |
| 3-month | 0.96 | 0.95 | 0.96 | 0.98 | 0.99 |
| 6-month | 1.04 | 1.04 | 1.06 | 1.07 | 1.09 |
| 1-year | 1.13 | 1.13 | 1.13 | 1.14 | 1.16 |
| Treasury constant maturities | | | | | |
| Nominal 9 | | | | | |
| 1-month | 0.82 | 0.83 | 0.83 | 0.84 | 0.80 |
| 3-month | 0.98 | 0.96 | 0.97 | 1.00 | 1.01 |
| 6-month | 1.06 | 1.06 | 1.08 | 1.09 | 1.11 |
| 1-year | 1.16 | 1.16 | 1.16 | 1.17 | 1.19 |
| 2-year | 1.28 | 1.32 | 1.30 | 1.32 | 1.33 |
| 3-year | 1.42 | 1.45 | 1.42 | 1.45 | 1.47 |
| 5-year | 1.71 | 1.74 | 1.71 | 1.74 | 1.75 |
| 7-year | 1.96 | 1.99 | 1.95 | 1.99 | 2.00 |
| 10-year | 2.15 | 2.18 | 2.14 | 2.18 | 2.19 |

| Instruments | 2017 Jun 2 | 2017 Jun 5 | 2017 Jun 6 | 2017 Jun 7 | 2017 Jun 8 |
|--|------------------|------------------|------------------|------------------|------------------|
| 20-year | 2.53 | 2.56 | 2.53 | 2.56 | 2.57 |
| 30-year | 2.80 | 2.84 | 2.81 | 2.84 | 2.85 |
| Inflation indexed 10 | | | | | |
| 5-year | -0.01 | 0.02 | 0.00 | 0.05 | 0.06 |
| 7-year | 0.20 | 0.22 | 0.20 | 0.24 | 0.26 |
| 10-year | 0.36 | 0.39 | 0.37 | 0.40 | 0.41 |
| 20-year | 0.68 | 0.72 | 0.70 | 0.73 | 0.74 |
| 30-year | 0.87 | 0.92 | 0.91 | 0.93 | 0.95 |
| Inflation-indexed long-term average 11 | 0.70 | 0.74 | 0.73 | 0.75 | 0.77 |

n.a. Not available.

Footnotes

1. As of March 1, 2016, the daily effective federal funds rate (EFFR) is a volume-weighted median of transaction-level data collected from depository institutions in the Report of Selected Money Market Rates (FR 2420). Prior to March 1, 2016, the EFFR was a volume-weighted mean of rates on brokered trades.
2. Weekly figures are averages of 7 calendar days ending on Wednesday of the current week; monthly figures include each calendar day in the month.
3. Annualized using a 360-day year or bank interest.
4. On a discount basis.
5. Interest rates interpolated from data on certain commercial paper trades settled by The Depository Trust Company. The trades represent sales of commercial paper by dealers or direct issuers to investors (that is, the offer side). The 1-, 2-, and 3-month rates are equivalent to the 30-, 60-, and 90-day dates reported on the Board's Commercial Paper Web page (www.federalreserve.gov/releases/cpl/).
6. Financial paper that is insured by the FDIC's Temporary Liquidity Guarantee Program is not excluded from relevant indexes, nor is any financial or nonfinancial commercial paper that may be directly or indirectly affected by one or more of the Federal Reserve's liquidity facilities. Thus the rates published after September 19, 2008, likely reflect the direct or indirect effects of the new temporary programs and, accordingly, likely are not comparable for some purposes to rates published prior to that period.
7. Rate posted by a majority of top 25 (by assets in domestic offices) insured U.S.-chartered commercial banks. Prime is one of several base rates used by banks to price short-term business loans.
8. The rate charged for discounts made and advances extended under the Federal Reserve's primary credit discount window program, which became effective January 9, 2003. This rate replaces that for adjustment credit, which was discontinued after January 8, 2003. For further information, see www.federalreserve.gov/boarddocs/press/bcreg/2002/200210312/default.htm. The rate reported is that for the Federal Reserve Bank of New York. Historical series for the rate on adjustment credit as well as the rate on primary credit are available at www.federalreserve.gov/releases/h15/data.htm.
9. Yields on actively traded non-inflation-indexed issues adjusted to constant maturities. The 30-year Treasury constant maturity series was discontinued on February 18, 2002, and reintroduced on February 9, 2006. From February 18, 2002, to February 9, 2006, the U.S. Treasury published a factor for adjusting the daily nominal 20-year constant maturity in order to estimate a 30-year nominal rate. The historical adjustment factor can be found at www.treasury.gov/resource-center/data-chart-center/interest-rates/. Source: U.S. Treasury.
10. Yields on Treasury inflation protected securities (TIPS) adjusted to constant maturities. Source: U.S. Treasury. Additional information on both nominal and inflation-indexed yields may be found at www.treasury.gov/resource-center/data-chart-center/interest-rates/.

11. Based on the unweighted average bid yields for all TIPS with remaining terms to maturity of more than 10 years.

Note: Current and historical H.15 data, along with weekly, monthly, and annual averages, are available on the Board's Data Download Program (DDP) at www.federalreserve.gov/datadownload/Choose.aspx?rel=H15). Weekly, monthly and annual rates are averages of business days unless otherwise noted.

Description of the Treasury Nominal and Inflation-Indexed Constant Maturity Series

Yields on Treasury nominal securities at "constant maturity" are interpolated by the U.S. Treasury from the daily yield curve for non-inflation-indexed Treasury securities. This curve, which relates the yield on a security to its time to maturity, is based on the closing market bid yields on actively traded Treasury securities in the over-the-counter market. These market yields are calculated from composites of quotations obtained by the Federal Reserve Bank of New York. The constant maturity yield values are read from the yield curve at fixed maturities, currently 1, 3, and 6 months and 1, 2, 3, 5, 7, 10, 20, and 30 years. This method provides a yield for a 10-year maturity, for example, even if no outstanding security has exactly 10 years remaining to maturity. Similarly, yields on inflation-indexed securities at "constant maturity" are interpolated from the daily yield curve for Treasury inflation protected securities in the over-the-counter market. The inflation-indexed constant maturity yields are read from this yield curve at fixed maturities, currently 5, 7, 10, 20, and 30 years.

Last Update: June 09, 2017